

# TITLE 14 FINANCE INDEX

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**TITLE 14  
FINANCE**

**CHAPTER ONE  
OFFICE OF TREASURER**

Section 101. Office of Treasurer.

There is hereby established the office of Treasurer of the Seminole Nation of Oklahoma.

[HISTORY: Ordinances No. 70-2 and 70-6, December 5, 1970;  
Codified by Law 91-12, November 16, 1991.]

Section 102. Qualifications and Appointment of the Treasurer and Assistant Treasurer.

The Treasurer of the Seminole Nation of Oklahoma shall be an adult citizen of the Seminole Nation, and who is at least one-quarter Seminole, and shall be appointed by the Chief of the Seminole Nation, subject to the approval of the General Council by proper resolution enacted by the General Council, for a term of four years. The salary of the Treasurer shall be set forth in the employee salary scale contained in Title 11, Chapter 2, Seminole Nation Code of Laws. An Assistant Treasurer shall be appointed in the same manner and in the absence of the Treasurer shall be given full authority to exercise all duties delegated to the Treasurer.

[HISTORY: Ordinance No. 70-2 and 70-6, December 5, 1970; As  
Amended and Codified by Law 91-12, November 16, 1991;  
Amended by Law No. 2000-03, June 27, 2000; Amended by  
Ordinance No. 2005-11, September 24, 2005.]

Section 103. Bond.

The Treasurer and Assistant Treasurer shall furnish a fidelity bond to the Seminole Nation of Oklahoma in an amount sufficient to insure the faithful performance of the duties of Treasurer, said amount of bond to be at least \$50,000.00, and shall be approved as to form by the Chief of the Seminole Nation.

[HISTORY: Ordinances No. 70-2 and 70-6, December 5, 1970;  
Codified by Law 91-12, November 16, 1991; Amended by Law  
No. 2000-03, June 27, 2000.]

Section 104. Duties.

The duties of the Treasurer are as follows:

(a) To Receive, receipt and account for all funds which come into the custody of the Seminole Nation of Oklahoma.

(b) Unless otherwise expressly provided in Title 8 of the Code of Laws of the Seminole Nation with regard to receipts of an economic development agency, to deposit all

funds received, receipted and accounted for the Seminole Nation in such accounts of commercial banks selected by the Treasurer, no later than the first banking day after receipt, provided that such accounts may include interest bearing checking and savings accounts, money market accounts, sweep accounts, savings certificates, certificates of deposit, any public debt obligations of the United States which are demand time deposits, and any other type of demand time deposit; provided further that a custodial agency agreement or trust agreement required by any bank for any type of deposit listed above shall not be valid unless authorized by Finance Committee resolution or otherwise authorized by General Council resolution, and unless signed by at least two of the following: the Principal Chief, Assistant Chief and Treasurer; provided that in approving and executing such agreements the Finance Committee, Principal Chief, Assistant Chief and Treasurer shall exercise the judgment and care in the circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not in regard to speculation but in regard to the permanent disposition of their funds, considering the probable income as well as the probable safety of their capital.

(c) To pay out funds upon authorization by the General Council and upon specific approval of the Chief. All checks shall be signed by the Treasurer and countersigned by the Chief or Assistant Chief. In the event of the incapacity, inability or refusal of the Treasurer to sign approved checks, the checks shall be signed by the Chief and countersigned by the Assistant Chief. The electronic signature of the Treasurer, the Chief, and the Assistant Chief may be used by a specific tribal official, tribal employee, or tribally contracted agent only upon prior written consent and approval from the individual tribal official, so long as the prior written consent is limited in the terms, condition, and complies with this Title, the Seminole Nation's duly adopted budget, and the laws of the Seminole Nation of Oklahoma.

(d) To maintain an accurate, adequate and up-to-date record of all funds received and disbursed, and reconcile the bank statements monthly with the Treasurer's cash record.

(e) To furnish a written report to the General Council at each regular quarterly meeting of all receipts and disbursements during the previous quarter to the end of the month immediately preceding the meeting, and to report cumulative receipts and disbursements for the fiscal year and the cash balance on hand in the bank.

(f) Serve as an ex officio member of the Trust Fund Management Board and assist it by providing it with information necessary to the performance of its functions;

(g) Monitor all reports from the Bureau of Indian Affairs regarding all funds held in trust, maintain familiarity with all BIA regulations and proposed regulations affecting or potentially affecting the Nation's trust funds and make recommendations to the Trust Fund Management Board and to the General Council regarding the BIA's fiduciary duties and fiscal accountability to the Seminole Nation;

(h) Secure or prepare and make available quarterly reports to the Trust Fund Management Board and the General Council of the Seminole Nation of Oklahoma, including financial reports regarding trust funds appropriated for program operating expenses and program benefit distribution, and including financial reports regarding judgment funds held in trust or otherwise unavailable for program use.

(i) Assist the Trust Fund Management Board in the development of an investment plan, subject to General Council approval as required by Section 109 of Title 18-A of the Code of Laws of the Seminole Nation of Oklahoma; and assist in implementation and oversight of any such plan approved by the General Council, including but not limited to the following activities: monitor activities of any investment firm or firm employed by the Seminole Nation pursuant to written agreement approved by the General Council; act as a contact person for any such firm or firms; and provide all reports provided by said investment firm to the Trust Fund Management Board; and

(j) To provide such other fiscal information as the Chief or General Council shall from time to time request.

[HISTORY: Ordinances No. 70-2 and 70-6, December 5, 1970; Codified by Law 91-12, November 16, 1991; Amended by Law No. 91-13, November 16, 1991; Amended by Law No. 93-21, November 6, 1993; Amended by Law No. 94-03, February 24, 1993; Section 104(b) amended by Law No. 94-5, May 7, 1994, effective June 7, 1994; Amended by Law No. 94-8, June 4, 1994; Amended by TO-2008018, October 27, 2008.]

#### Section 105. Annual Audit.

(a.) All financial accounting records of the Seminole Nation for each fiscal year shall be audited by an independent certified public accountant in accordance with auditing standards generally accepted in the United States of America.

(b.) For each fiscal year during which the Seminole Nation receives or expends federal financial assistance, the annual audit of the Seminole Nation shall be in accordance with the provisions of the Single Audit Act of 1984 as amended or its successor.

(c.) The Executive Office of the Seminole Nation shall prescribe regulations to implement the provisions of this Section and to ensure all annual audits are completed and submitted in a timely manner to the proper authorities.

[HISTORY: Ordinances No. 70-2 and 70-6, December 5, 1970 ; Codified by Law No. 91-12, November 16, 1991; Amended Law 94-3, February 24, 1994; Amended by Ordinance No. TO-2007-20, December 1, 2007.]

## **CHAPTER TWO FINANCE COMMITTEE**

### Section 201. Finance Committee; Qualification; Appointment; Removal; Compensation.

The Seminole Nation of Oklahoma shall officially recognize a Finance Committee, which shall be charged and empowered with certain duties and responsibilities as specified herein. The Finance Committee shall be a five member board, and each board member shall be at least one-quarter Seminole and a member of the Seminole Nation, with the exception of Seminole Freedmen, and no member shall also serve on other committees, boards, and/or commissions. It shall consist of a minimum of two General Council members of the Seminole Nation of Oklahoma, preferably members with experience in budgeting procedures. Board members who are not Council members shall have experience in budgeting procedures. The Principal Chief shall appoint the members of the Finance Committee, subject to confirmation by the General Council. The Assistant Chief and Treasurer shall be ex officio, non-voting members of the Finance Committee. The Chief of the Seminole Nation of Oklahoma may at any time recall the appointment of any member of the Finance Committee for good cause shown, subject to the approval of a majority of the Council. Committee members shall receive a meeting stipend from an appropriate fund in accordance with Title 16, Section 602 of the Code of Laws of the Seminole Nation.

[HISTORY: Ordinance No. 78-17, October 28, 1978; as amended by Ordinance No. 79-1, February 3, 1979; as amended by Ordinance No. 80-4, June 7, 1980; Codified by Law 91-12, November 16, 1991; Amended by Law 94-3, February 24, 1994; Amended by Ordinance No. TO-2005-07, June 4, 2005; Amended by Ordinance No. 2005-11, September 24, 2005]

### Section 202. Term.

The term of Finance Committee members shall be four years, ending on September 30, 1997 and ending every four years thereafter.

[HISTORY: Law 94-3, February 24, 1994]

### Section 203. Budget Reports.

Repealed.

[HISTORY: Ordinance No. 78-17, October 28, 1978; as amended by Ordinance No. 79-1, February 3, 1979; as amended by Ordinance No. 80-4, June 7, 1980; Codified by Law 91-12, November 16, 1991; Repealed by Law 94-3, February 24, 1994.]

### Section 204. Functions.

#### (a) Budgetary Function.



The Finance Committee shall perform the following budgetary functions:

- (1) Review and evaluate all budgets administered by the Seminole Nation of Oklahoma, unless otherwise provided by law of the Seminole Nation;
- (2) Make recommendations to the General Council regarding Council approval of all budgets reviewed and evaluated by the Committee pursuant to Section 204(1) herein, provided that the General Council shall have authority to approve such budgets unless otherwise provide by law of the Seminole Nation;
- (3) Work closely with the Budget Director on all budgetary processes; and
- (4) Review all budget appropriations prior to General Council submission and make written recommendations to the General Council. In the event the Finance Committee does not have a quorum, the entire Finance Committee has resigned or been removed and an emergency exists, a budget appropriation may be presented directly to the General Council.

(b) Monitoring Function.

The Finance Committee shall perform the following monitoring functions:

- (1) Ensure that the Treasurer, the Principal Chief and the Assistant Chief are bonded;
- (2) Establish, develop and monitor Seminole Nation travel policies and regulations consistent with applicable laws of the Seminole Nation and with any applicable requirements of federal law and regulations and;
- (3) Monitor budget compliance and performance by reviewing monthly financial reports required by the Seminole Nation Financial Management Systems Manual for programs administered by the Seminole Nation, notify the Principal Chief regarding any required corrective action, and set a deadline for said corrective action; provided that the Principal Chief shall be responsible for developing a plan of corrective action, working with appropriate personnel to ensure compliance with said plan and providing the Committee with a report regarding corrective action; provided further that the Committee shall notify the General Council if any required corrective action is not taken in a timely manner; and
- (4) Review and make available quarterly Controller's and Treasurer's reports to the General Council of the Seminole Nation of Oklahoma.

(c) Audit Function.

The Finance Committee shall perform the following audit functions:

- (1) Oversee the independent audit engagement, including selecting the independent auditor for the audit required by Section 105 herein, provided that the

Principal Chief is hereby authorized to execute the audit engagement letter for the auditor selected by the Committee;

(2) Review the audited financial statements and the independent auditor's report and submit the independent auditor's report to the General Council for review prior to being submitted to the United States government or any other governmental entity;

(3) Ensure that the independent auditor's recommendations contained in the management letter are reviewed by the Principal Chief or his designee, provided that the Principal Chief or his designee shall be responsible for developing a plan of corrective action, working with appropriate personnel to ensure compliance with said plan and providing the Committee with a report regarding corrective action; provided further that the Committee shall notify the General Council if any required corrective action is not taken in a timely manner; and

(4) Oversee other investigative matters relating to the financial accountability of the Seminole Nation when requested by the General Council.

[HISTORY: Ordinance No. 78-17, October 28, 1978; as amended by Ordinance No. 79-1, February 3, 1979; as amended by Ordinance No. 80-4, June 7, 1980; Codified by Law 91-12, November 16, 1991; Amended by Law 94-3, February 24, 1994; Amended by Ordinance No. 2005-13, October 29, 2005; Amended by Ordinance No. 2006-15; December 9, 2006.]

#### Section 205. Committee Responsible to General Council.

It is to be understood and directed that the Finance Committee will be extended the fullest and best cooperation of all concerned while in the performance of its duties and will be working in the best interests of the citizens of the Seminole Nation of Oklahoma. The Committee will be responsible to the General Council.

[HISTORY: Ordinance No. 78-17, October 28, 1978; as amended by Ordinance No. 79-1, February 3, 1979; as amended by Ordinance No. 80-4, June 7, 1980; Codified by Law 91-12, November 16, 1991; Amended by Law 94-3, February 24, 1994.]

## **CHAPTER THREE AUDIT COMMITTEE**

### Section 301. Establishment.

REPEALED.

[HISTORY: Ordinance No. 86-1, March 27, 1986; Codified by  
Law 91-12, November 16, 1991; Repealed by Law 94-3, February  
24, 1994.]

### Section 302. Membership.

REPEALED.

[HISTORY: Ordinance No. 86-1, March 27, 1986; Codified by  
Law 91-12, November 16, 1991; Repealed by Law 94-3, February  
24, 1994.]

### Section 303. Terms.

REPEALED.

[HISTORY: Ordinance No. 86-1, March 27, 1986; Codified by  
Law 91-12, November 16, 1991; Repealed by Law 94-3, February  
24, 1994.]

### Section 304. Recall of Appointments.

REPEALED.

[HISTORY: Ordinance No. 86-1, March 27, 1986; Codified by  
Law 91-12, November 16, 1991; Repealed by Law 94-3, February  
24, 1994.]

### Section 305. Duties.

REPEALED.

[HISTORY: Ordinance No. 86-1, March 27, 1986; Codified by  
Law 91-12, November 16, 1991; Repealed by Law 94-3, February  
24, 1994.]

## **CHAPTER FOUR**

### **TRUST FUND MANAGEMENT BOARD**

#### Section 401. Trust Fund Management Board.

There is hereby established a Trust Fund Management Board.

[HISTORY: Enacted by Law No. 93-21, November 6, 1993]

#### Section 402. Qualifications.

The Trust Fund Management Board shall be a five member Board consisting of three General Council members and two professional persons who have education or training in finance or a closely related field, and who have experience in financial planning or investment management, and who are at least one-quarter Seminole and a member of the Seminole Nation. No General Council member serving on the Economic Development Committee or on any Economic Development Board established pursuant to Title 8 of the Code of Laws of the Seminole Nation shall be eligible to serve on the Trust Fund Management Board. The Principal Chief and Treasurer are entitled to notice of and may attend and participate in Trust Fund Management Board meetings in an ex officio (non-voting) capacity.

[HISTORY: Enacted by Law No. 93-21, November 6, 1993;  
Amended by Law No. 94-5, May 7, 1994, effective June 7, 1994;  
Amended by Ordinance No. 2005-11, September 24, 2005.]

#### Section 403. Term.

The term of Trust Fund Management Board members shall be four years, ending on September 30, 1997 and ending every four years thereafter.

[HISTORY: Enacted by Law No. 93-21, November 6, 1993]

#### Section 404. Appointment of Members to Board; Bond; Removal.

The Principal Chief shall appoint the members of the Trust Fund Management Board, subject to the approval of the General Council. Board members shall be bonded at a minimum in the amount of \$30,000 each, said bond to be paid by the Seminole Nation. The Chief of the Seminole Nation of Oklahoma may at any time recall the appointment of any member of the Trust Fund Management Board for good cause shown, and subject to the approval of the majority of the Council.

[HISTORY: Enacted by Law No. 93-21, November 6, 1993;  
Amended by Law No. 94-3, February 24, 1994]

#### Section 405. Duties.

The duties of the Trust Fund Management Board shall include the following:

(a) Establish an organized Board structure and adopt by-laws conducive to the orderly conduct of Committee business;

(b) Ensure compliance with applicable federal law, with applicable Seminole Nation law and with the federally approved 1990 Plan for the Use and Distribution of Judgment Funds as set forth in Section 109 of Title 18-A of the Code of Laws of the Seminole Nation of Oklahoma;

(c) Review all quarterly reports provided by the Treasurer to the Board, review all other reports and information provided by the Treasurer to the Board, and provide reports and recommendations to the General Council upon request;

(d) Select an auditor pursuant to the Judgment Fund Program's annual budget, provided that the Chief shall have the authority to execute the engagement letter for the auditor selected by the Board; and present the audit report to the General Council;

(e) When so directed by the Chief or the General Council, represent the Seminole Nation of Oklahoma in any pending claim against the United States of America; and

(f) Develop an investments plan, subject to General Council approval, pursuant to Section 109 of Title 18-A of the Code of Laws of the Seminole Nation of Oklahoma; and provide oversight of implementation of said investment plan, including monitoring investment firm reports and activities, providing directions to the investment firm or firms with regard to investment transactions consistent with the investment plan, and making recommendations as needed to the General Council.

[HISTORY: Enacted by Law No. 93-21, November 6, 1993]

#### Section 406. Meetings.

The Trust Fund Management Board shall meet monthly, unless the Principal Chief and the Board Chairman agree that a special meeting is necessary for good cause. No member shall be recognized as a member of the Trust Fund Management Board until notice in the form of a General Council resolution approving the appointment has been received by the Board. At least three official Board members shall be present in order to establish a quorum. Voting shall be by roll call vote. Committee members shall receive a meeting stipend from an appropriate fund in accordance with Title 16, Section 602 of the Code of Laws of the Seminole Nation.

[HISTORY: Enacted by Law No. 93-21; November 6, 1993;  
Amended by Law No. 94-5, May 7, 1994, effective June 7, 1994]

**CHAPTER FIVE  
SEMINOLE NATION BUDGET**

**REPEALED JUNE 1, 2013**

Section 501.

[HISTORY: Enacted by Law No. 93-21, November 6, 1993;  
Amended by Law No. 94-3, February 24, 1994; Repealed by law  
No. TO 2013-04, June 1, 2013]

Section 502. Definitions.

[HISTORY: Enacted by Law No. 93-21, November 6, 1993;  
Amended by Law No. 94-3, February 24, 1994; Repealed by law  
No. TO 2013-04, June 1, 2013]

Section 503. Budget.

[HISTORY: Enacted by Law No. 93-21, November 6, 1993;  
Amended by Law No. 94-3, February 24, 1994; Repealed by law  
No. TO 2013-04, June 1, 2013]

Section 504. Budget Preparation.

[HISTORY: Enacted by Law No. 93-21, November 6, 1993;  
Amended by Law No. 94-3, February 24, 1994; Repealed by law  
No. TO 2013-04, June 1, 2013]

Section 505. Budget Director.

[HISTORY: Enacted by Law No. 93-21, November 6, 1993;  
Amended by Law No. 94-3, February 24, 1994; Repealed by law  
No. TO 2013-04, June 1, 2013]

Section 506. Budget Review.

[HISTORY: Enacted by Law No. 93-21, November 6, 1993;  
Amended by Law No. 94-3, February 24, 1994; Repealed by law  
No. TO 2013-04, June 1, 2013]

Section 507. Budget Approval.

[HISTORY: Enacted by Law No. 93-21, November 6, 1993;  
Amended by Law No. 94-3, February 24, 1994; Repealed by law  
No. TO 2013-04, June 1, 2013]

Section 508. Budget Amendment.

[HISTORY: Enacted by Law No. 93-21, November 6, 1993;  
Amended by Law No. 94-3, February 24, 1994; Repealed by law  
No. TO-2013-04, June 1, 2013]

**CHAPTER SIX**  
**COMPLIANCE OFFICER**

Section 601. Office of Compliance Officer.

There is hereby established the office of Compliance Officer for the Seminole Nation of Oklahoma.

[HISTORY: Enacted by Ordinance No. 2004-22, June 5, 2004;]

Section 602. Qualifications and Appointment of the Compliance Officer.

The Compliance Officer of the Seminole Nation of Oklahoma shall be an adult member of the Seminole Nation. Possessing at least a Bachelor's degree in business management, accounting, or finance and familiar with Federal program operations.

They shall be appointed by the Principal Chief of the Seminole Nation, subject to the approval of the General Council by proper resolution enacted by the General Council, for a term of four years.

[HISTORY: Enacted by Ordinance No. 2004-22, June 5, 2004;]

Section 603. Job Classification.

The Compliance Officer shall be designated as a permanent full-time employee of the Seminole Nation for accounting purposes. The salary of the Compliance Officer shall be set forth in the employee salary scale contained in Title 11, Chapter Two of the Seminole Nation Code of Laws. Based upon the signed and properly approved timesheets, which shall be approved prior to payment by the Treasurer of the Seminole Nation, or by the Executive Assistant to the Principal Chief in the Treasurer's absence.

[HISTORY: Enacted by Ordinance No. 2004-22, June 5, 2004;]

Section 604. Compliance Officer Responsible to the General Council.

It is to be understood and directed that the Compliance Officer will be extended the fullest and best cooperation of all concerned while in the performance of his/her duties and will be working in the best interests of the citizens of the Seminole Nation of Oklahoma. The Compliance Officer will be responsible to the General Council.

[HISTORY: Enacted by Ordinance No. 2004-22, June 5, 2004;]

#### Section 605. Duties of Compliance Officer.

(a) Monitor all reports both Tribal and State and from the Bureau of Indian Affairs regarding all programs for compliance.

(b) Maintain familiarity with all BIA regulations and proposed regulations affecting or potentially affecting the Nation's Fiscal year Budgets and Program compliance or non-compliance and make recommendations to the General Council regarding the BIA's and Tribe's fiduciary duties and fiscal accountability to the Seminole Nation.

(c) Monitor budget compliance and performance by reviewing monthly financial reports required by the Seminole Nation Financial Management Systems Manual for programs administered by the Seminole Nation. Notify the Principal Chief regarding any required corrective action, and set a deadline for said corrective action; provided that the Principal Chief shall be responsible for developing a plan of corrective action. Working with appropriate personnel to ensure compliance with said plan and providing the Compliance Officer with a report regarding corrective action. Provided further that the Compliance Officer shall notify the General Council if any required corrective action is not taken in a timely manner.

(d) Serve as an ex officio member of the Seminole Nation Finance Committee and assist it by providing it with information necessary to the performance of its functions.

[HISTORY: Enacted by Ordinance No. 2004-22, June 5, 2004;]

#### Section 606. Removal of Compliance Officer.

After a hearing by the General Council, provided the Compliance Officer has received written notice setting a hearing date and specifying the charges against him/her at least ten (10) days prior to the hearing. At any such hearing the Compliance Officer shall have the opportunity to be heard in person or by counselor to present witnesses in their behalf. The Seminole Nation of Oklahoma Compliance Officer shall be removed, for incompetence, neglect of duty, or for misconduct in office by the Principal Chief with a majority vote approval by the General Council.

[HISTORY: Enacted by Ordinance No. 2004-22, June 5, 2004]



## **CHAPTER SEVEN**

### **COMPREHENSIVE BUDGET ACT OF THE SEMINOLE NATION OF OKLAHOMA**

#### Section 701. Purpose

To assist in fulfilling the Seminole Nation's governmental duty to be publicly accountable, an annual budget shall be adopted by the General Council of the Seminole Nation. Such budget shall be designated by the Seminole Nation Comprehensive Budget and shall include a plan of financial operations and other information necessary to enable Seminole Nation members to assess financial accountability.

[HISTORY: Enacted by Ordinance No. 2002-05, June 29, 2002;  
Repealed and replaced by Ordinance No. TO-2013-04, June 1, 2013]

#### Section 702. Applicability

Pursuant to Article V, Section e of the Seminole Nation Constitution, the provisions of this chapter shall apply to all entities, agencies, commissions, enterprises, and departments created by an act of the Seminole Nation General Council, approved by an act of the General Council, or formed under the laws of the Seminole Nation.

The provisions of this chapter shall also apply to entities, agencies, commissions, and departments whose annual budget is otherwise required by federal law to be approved by the Seminole Nation General Council regardless of formation under Seminole Nation law.

[HISTORY: Enacted by Ordinance No. 2002-05, June 29, 2002;  
Repealed and replaced by Ordinance No. TO-2013-04, June 1, 2013]

#### Section 703. Definitions.

**Appropriation.** "Appropriation" shall be defined as an authorization or the authority to spend funds from a revenue source for a particular purpose or activity and shall be identified in a budgeted and authorized line item.

**Budget Category.** "Budget Category" means a grouping of similar object-of-expenditure accounts, e.g., supplies.

**Budget Year** "Budget Year" means the fiscal year for which a budget is prepared or being prepared.

**Comprehensive Budget.** "Comprehensive Budget" means a plan of financial operations, adopted by the General Council providing an estimate of expenditures for a Budget Year and the proposed means of financing the expenditures. It is a formal estimate of the resources that the Seminole Nation plans to spend for specified purposes and activities during the Budget Year.

**Enterprise Fund** "Enterprise Fund" means a fund used to account for governmental activities that operate in a manner similar to that of commercial business enterprises. Enterprise Funds are a type of Proprietary Fund.

**Finance Committee.** "Finance Committee" means the committee established pursuant to Title 14, Section 201 of the Seminole Nation Code of Laws.

**Fiscal Year** "Fiscal Year" means the annual period for reporting fiscal operations which

begins and ends on dates set by the General Council.

**Flexible Budget** “Flexible Budget” means a budget in which most of the budgeted expenses are related to the level of operations.

**Fund** “Fund” means an independent fiscal and accounting entity with a self-balancing set of accounts to record cash and other financial resources, together with all liabilities and residual equities or balances, which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

**Proprietary Fund** “Proprietary Fund” means a fund used to account for governmental activities that are operated similar to business enterprises, charging customers a fee in return for goods or services; there are two types – Enterprise Funds and Internal Service Funds.

**Special Revenue Fund** “Special Revenue Fund” means a fund used to account for the proceeds of specific revenue sources that are restricted or committed to spending for specified purposes other than debt service or capital projects.

[HISTORY: Enacted by Ordinance No. 2002-05, June 29, 2002;  
Repealed and replaced by Ordinance No. TO-2013-04, June 1, 2013]

#### Section 704. Budget Scope

The Comprehensive Budget shall include budgets for the Nation’s governmental funds including the General Fund and Special Revenue Funds, and for the Nation’s Enterprise Funds. The Seminole Nation Business and Corporate Regulatory Commission and the Judgment Fund are considered governmental funds for budgetary purposes. The Comprehensive Budget shall also include budgets for the Nation’s business entities. Departmental expenditures by budget category and by funding source shall also be presented in the Comprehensive Budget document.

[HISTORY: Enacted by Ordinance No. 2002-05, June 29, 2002;  
Repealed and replaced by Ordinance No. TO-2013-04, June 1, 2013]

#### Section 705. Revenue Projections

Revenue projections shall be used to estimate resources available for appropriation for the Budget Year. Revenue projections shall be developed in accordance with Section 717 herein and should be made available to participants in the budget process before budgetary decisions are made.

[HISTORY: Enacted by Ordinance No. 2002-05, June 29, 2002;  
Amended by Ordinance 2007-14, September 1, 2007; Repealed  
and replaced by Ordinance 2013-04, June 1, 2013]

#### Section 706. Appropriation of Special Revenue Funds.

Budgets for Special Revenue Funds established to account for grants and contracts shall be included in the Comprehensive Budget when amounts available for appropriation are determinable. The appropriation will be based on the funding agency award amount. If the Nation is the recipient of any new external grants, contracts or other funding agreements after approval of the Comprehensive Budget, a budget for such grant or contract shall be submitted to

the General Council for appropriation, and upon approval, shall be incorporate into the Comprehensive Budget.

While appropriations for grants and contracts are contained in the Comprehensive Budget, they are controlled by funding agency requirements and regulations. All budgets for grants and contracts shall be in accordance with applicable funding agency requirements. Where a Special Revenue Fund is established to account for a grant or contract, no inter-fund transfers are permitted without prior approval of the funding agency.

Where the budget year of a grant or contract overlaps the Nation's budget year, the Budget Officer shall establish procedures for determining the amount of revenues and expenditures to be included in the Comprehensive Budget.

Any grant, contract or agreement with external funding sources which has an unspent balance at any fiscal year end will be considered a continuing appropriation as allowed by the funding agency.

[HISTORY: Enacted by Ordinance No. 2002-05, June 29, 2002;  
Repealed and replaced by Ordinance No. TO-2013-04, June 1, 2013]

#### Section 707. Appropriation of Enterprise Funds.

Flexible budgets shall be used to measure and control Enterprise Funds because of the direct relationship between levels of operations and the revenues earned and expenses incurred. A flexible budget allows higher levels of expenses at higher levels of operating activity. Tribal budgets for Enterprise funds shall be established at 100% of the total estimated expenses for the fiscal year; however, expenses are limited to revenue collected plus other resources such as inter-fund transfers authorized by the General Counsel.

[HISTORY: Enacted by Ordinance No. 2002-05, June 29, 2002;  
Repealed and replaced by Ordinance No. TO-2013-04, June 1, 2013]

#### Section 708. Lapsed Appropriations

Except as provided otherwise by the Seminole Nation Code of Laws or General Council Resolution, unobligated appropriations of Tribal revenue and other Tribal resources lapse at fiscal yearend and become void as spending authority. Cash transferred from the General fund for operating expenses and program subsidies that is unexpended and unencumbered at fiscal yearend shall be returned to the General Fund for re-appropriation in the next fiscal year's Comprehensive Budget.

[HISTORY: Enacted by Ordinance No. 2002-05, June 29, 2002;  
Repealed and replaced by Ordinance No. TO-2013-04, June 1, 2013]

#### Section 709. Legal Level of Control.

The Legal Level of Control is defined as the level at which the expenditures cannot exceed the appropriations. For all funds (except Enterprise Funds and Special Revenue Funds established to

account for grants and contracts) of the Seminole Nation of Oklahoma included in the Comprehensive Budget, the legal level of control will be at the fund level. The legal level of control for grants and contracts will be the individual grant or contract level.

[HISTORY: Enacted by Ordinance No. 2002-05, June 29, 2002;  
Repealed by Ordinance No. TO-2007-20, December 1, 2007;  
Replaced by law TO 2013-04, June 1, 2013]

#### Section 710. Budgetary Basics of Accounting.

For budget preparation purposes, the Seminole Nation of Oklahoma will prepare each fund's budget on the basis of accounting and measurement focuses consistent with generally accepted accounting principles applicable to the specific fund type.

For all Governmental fund types, encumbrances will be recorded against appropriations for certain commitments during the year to assist in budgetary control.

[HISTORY: Enacted by Ordinance No. 2002-05, June 29, 2002;  
Repealed and replaced by law TO 2013-04, June 1, 2013]

#### Section 711. Cost Principles.

(a) All budgets for federal grants and contracts shall be in accordance with applicable federal legislation and regulations. The Office of the Principal Chief will be the only program budget from which donations and/or contributions can be charged.

(b) Proprietary type funds may charge advertising, depreciation, and other costs related to proprietary type activities.

[HISTORY: Enacted by Ordinance No. 2002-05, June 29, 2002;  
Repealed and Replaced by law TO 2013-04, June 1, 2013]

#### Section 712. Budget Format and Content

##### (a) Format.

The Comprehensive Budget format shall be determined by the Budget Officer in consultation with the Finance Committee.

##### (b) Content

The Comprehensive Budget shall present a financial plan for the Seminole Nation as a whole. The Comprehensive Budget shall disclose estimated expenditures and anticipated revenues from all sources including grants and contracts when grant awards and contract amounts are determinable. All loan proceeds included in any budget shall require specific approval by the General Council. The Comprehensive Budget shall make appropriations by funds, departments and budget categories.

Fund and departmental budgets shall also include a description of the activities performed and services provided by the fund or department and staffing levels for the Budget Year and prior fiscal year.

The Comprehensive Budget document shall contain the following elements:

(5) A budget summary which lists the total estimated revenues by source and the total budgeted expenditures by budget category for the Nation as a whole.

(6) Departmental budgets which include estimated expenditures itemized by budget category and a summary of estimated expenditures by funding source.

(7) Fund budgets which include estimated revenues by source and estimated expenditures itemized by budget.

(8) Supporting justification which explains the budget and describes important features.

[HISTORY: Enacted by Ordinance No. 2002-05, June 29, 2002;  
Repealed by Ordinance No. TO-2007-20, December 1, 2007;  
Replaced by law TO 2013-04, June 1, 2013]

#### Section 713. Budget Preparation.

For each Budget Year, the General Council shall adopt a resolution that establishes:

(a.) The Deadline for the Financial Revenue Board to submit the certification revenues required by Section 717 to the Finance Committee and the General Council.

(b.) The deadline for submitting the departmental and fund budgets to the Finance Committee for review and recommendation.

(c.) The date for submitting the Comprehensive Budget to the General Council for final approval.

(d.) Basic budgetary policy guidelines for the year such as permissible increases in salaries and wages.

The General Fund budget shall be prepared under the direction of the Principal Chief. Appropriate management personnel shall be responsible for preparing departmental budgets, Proprietary Fund budgets, and Special Revenue Fund budgets for grants and contracts.

The Budget Officer shall have overall responsibility for coordinating the preparation of the Comprehensive Budget. The Budget Officer shall be responsible for:

- (a) Organizing budget procedures including designing forms and publishing an annual budget calendar of key dates in the budget process;
- (b) Supplying data and providing technical assistance to those involved in budget preparation;
- (c) Collecting all budgets from persons responsible for budget preparation and consolidating all departmental and fund budgets into one budget document; and
- (d) Providing technical advice and assistance to the Finance Committee.

[HISTORY: Enacted by Ordinance No. TO 2013-04, June 1, 2013]

#### Section 714. Budget Review

All budgets included in the Comprehensive Budget must be submitted to the Principal Chief and the Finance Committee for review. The Principal Chief, or his designee, shall review all departmental and fund budgets prior to submission to the Finance Committee. Executive Office review shall be documented by the reviewing party's signature and the documentation shall be included on all budgets submitted to the Finance Committee for review and recommendation. The Finance Committee shall review and evaluate each budget. When a specific department's or fund's budget estimate is unacceptable to the Finance Committee, the Committee shall ask the responsible director to revise the budget and resubmit it. At its option, the Finance Committee may hold open hearings on the proposed budget and may require the person responsible for preparing the budget to interpret and justify the budget. After completion of the review process, the Finance Committee shall submit recommended budgets to the General Council. The recommended budgets shall be assembled into a Comprehensive Budget document which is submitted to the General Council for final review and approval.

[HISTORY: Enacted by Ordinance No. TO 2013-04, June 1, 2013]

#### Section 715. Budget Approval.

The Finance Committee shall submit the recommended Comprehensive Budget to the General Council for final approval no later than the regular quarterly meeting in September of each year. The General Council may make revisions at its option. The Comprehensive Budget shall be approved by General Council resolution. The General Council shall approve the Comprehensive Budget prior to the beginning of the Nation's fiscal year. If there are delays in approving the Comprehensive Budget, the General Council should take appropriate action to provide for a continuing appropriation. Upon approval of the Comprehensive Budget by the General Council, the General Council Secretary shall send a copy of the resolution along with any General Council revisions to the Budget Officer. The Budget Officer shall incorporate any General Council revisions into the Comprehensive Budget and forward copies of the approved budget to the Controller and the Treasurer. The Budget Officer shall be responsible for incorporating the approved Comprehensive Budget into the accounting records.

[HISTORY: Enacted by Ordinance No. TO 2013-04, June 1, 2013]

Section 716. Budget Modification.

Total Appropriations may not be modified or changed except as authorized by the General Council.

(a) The following levels of budget authority for the Nation's Governmental and Enterprise Funds are authorized by the General Council:

(1) Principal Chief. The Principal Chief is authorized to approve transfer of an unexpended and unencumbered appropriation, or a portion thereof, from one budget category to another within the same department or fund budget, provided that the transfer does not increase salaries and wages and that total cumulative transfers do not exceed ten percent (10%) of that department's or fund's approved budget; and further provided that such revisions to budgets for federal, state or other grants and contracts shall be in accordance with funding agency regulations and shall be initiated by the responsible director. The Principal Chief is also authorized to approve any budget modification resulting from an increase, or decrease, in funding for a federal or state grant or contract, provided that any increase is less than ten percent (10%) of the grant or contract's approved budget, is allocated to approved budget categories excluding salaries and wages, and does not require a Tribal matching contribution.

(2) Finance Committee. The Finance Committee is authorized to approve any budget modification resulting from Budget Category transfers which cumulatively exceed ten percent (10%) of the total approved department or fund budget, excluding increases to salaries and wages. The Finance Committee is also authorized to approve any budget modification resulting from an increase in funding for a federal or state grant or contract where the increase is ten percent (10%) or more of the grant or contract's approved budget, provided that the increase is allocated to approved budget categories excluding salaries and wages, and does not require a Tribal matching contribution.

(3) General Council. Budget modifications that authorize transfer of resources from one department or fund to another require General Council approval. The General Council shall also approve any budget modification that increases expenditures for salaries and wages, requires a Tribal matching contribution or changes the scope of work.

(b) The following levels of budget authority for the Nation's business entities established under Title 8 of the Seminole Nation Code of Laws are authorized by the General Council:

(1) Board of Directors. A business entity's Board of Directors is authorized to approve transfer of an unexpended and unencumbered appropriation, or a portion thereof, from one budget category to another within the same department or fund budget, provided that the transfer does not increase

salaries and wages and that total cumulative transfers do not exceed ten percent (10%) of that department's or fund's approved budget.

(2) General Council. Budget modifications that increase salaries and wages or increase total appropriations require General Council approval. The General Council shall also approve any budget modification that authorizes transfer of resources to other entities or funds.

All Comprehensive Budget modifications shall be reported to the General Council. All supplemental changes to budgets that require General Council approval must first be submitted to the Office of the Principal Chief and Finance Committee in the same manner as provided for in Section 714 Budget Review. Budget modifications that require General Council approval shall be approved by resolution.

[HISTORY: Enacted by Ordinance No. TO 2013-04, June 1, 2013]

#### Section 717. Financial Revenue Board.

(a.) Establishment:

The Financial Revenue Board is hereby established to certify funds and revenues available for the following:

(9) Expenditure by the Seminole Nation in the Comprehensive Budget; and

(10) Deposit to the Emergency Reserve Fund Account created pursuant to Title 14, Section 711.

(b.) Composition:

The Financial Revenue Board shall be comprised of three (3) members which are the following: the Tribal Treasurer, the Director of the Business and Corporate Regulatory Commission, and the Director of the Seminole Nation Development Authority. Should the Seminole Nation Development Authority be succeeded by another organization of the Seminole Nation, the Chief Executive Officer of the successor organization shall be the third member of the Financial Revenue Board.

(c.) Meetings:

The Financial Revenue Board shall meet prior to April 1<sup>st</sup> of each year to establish and define the revenues available for expenditure by the Seminole Nation in the Comprehensive Budget and revenues to be deposited to the Emergency Fund Account. Additionally, the Board shall meet at other times throughout the year as necessary to carry out the duties of the Board.

(d.) Reports:



Prior to May 1<sup>st</sup> of each year, the Financial Revenue Board shall submit a written report to the Finance Committee and to the General Council containing the certification of revenues available for expenditure by the Seminole Nation and revenues to be deposited to the Emergency Fund Account. The certification report shall bear the signature of all members of the Financial Revenue Board. Further, pursuant to the duties of the Principal Chief for financial operations of the Seminole Nation found in Title 14, Section 501, the signature of the Principal Chief shall also be affixed to the certification report before transmittal to the Finance Committee and General Council.

[HISTORY: Enacted by Ordinance No. TO 2013-04, June 1, 2013]

Section 718. Emergency Reserve Fund.

(a.) Establishment:

(1) The Emergency Reserve Fund is the common term for the Seminole Nation Reserve Fund allocated by Section 711 of Title 14 of the Seminole Nation Code of Laws.

(2) The Emergency Reserve Fund is hereby established to receive deposits that exceed one hundred percent (100%) of the final certified estimate made by the Financial revenue Board of the Seminole Nation for a given year in the Comprehensive Budget.

(3) Appropriations made from the Emergency Reserve Fund shall be considered special appropriations and will not be considered continuing funding for programs or projects.

(b.) Restrictions:

(1) Up to one-quarter (1/4) of the balance at the beginning of the current fiscal year in the Emergency Reserve Fund may be appropriated, upon a declaration by the Principal Chief that emergency conditions exist, with concurrence of the General Council by a majority vote for the appropriation.

(2) This section shall not apply to any revenues attributable to federal funding sources, grants or federal appropriations.

(c.) Withdrawal:

Emergency Reserve Funds can be appropriated with a majority vote of the General Council if one of the following occurs:

(1) General fund revenue in the forthcoming fiscal year is less than that of the current fiscal year; or

(2) An emergency occurs which necessitates the withdrawal of funds, as declared by the Principal Chief pursuant to restrictions contained in Subsection B of this Section.

[HISTORY: Enacted by Ordinance No. TO 2013-04, June 1, 2013]

## **CHAPTER EIGHT PROCUREMENT POLICIES**

### Section 801. Purpose.

The purpose of this Chapter is to establish general policies for the procurement of property, supplies, equipment, and services by the Seminole Nation. These general policies set for the standards and provide overall direction for the development of Procurement Management System for the Seminole Nation.

[HISTORY: Enacted by Ordinance TO-2008-07, April 8, 2008;  
Repealed and Replaced by Ordinance TO-2013-12, July 27, 2013.]

### Section 802. Applicability.

This Chapter applies to all procurement, as defined in Section 803(o), except where expressly excluded.

This Chapter shall apply to the Business and Corporation Regulation Commission created under Title 3A. This Chapter shall also apply to business enterprises established under Title 8 of the Seminole Nation Code of Laws only to the extent provided for in Title 8, Chapter 8, PROCUREMENT.

[Legislative Note: See also Title 8 of the Seminole Nation Code of Laws for additional Procurement Laws governing the Seminole Nation's business enterprises.

[HISTORY: Enacted by Ordinance TO-2008-07, April 8, 2008;  
Repealed and Replaced by Ordinance TO-2013-12, July 27, 2013.]

### Section 803. Definitions.

The words used in this Chapter shall have their ordinary meanings unless the context in which they are used clearly requires a different meaning; or a different definition is prescribed for a particular provision:

(a) "Bid" means an offer to perform a contract for the performance of work and labor and/or the delivery of goods at a specified price.

(b) "Business" means any corporation, partnership, individual, sole proprietorship, joint stock company, joint venture, or any other private legal entity.

(c) "Change Order" means a written order signed by the Procurement Officer or authorized designee, directing the contractor to make changes as authorized.

(d) "Contract" means all types of agreements, regardless of what they may be called for the procurement or disposal of supplies, services, or construction. The term "contract" does not include agreements, including prime contracts and grants between the Seminole Nation and

federal, state, and or local government for the provision of governmental services to the Seminole Nation and their citizens.

(e) “Contract Modification” means any written alteration in specifications, delivery point, rate of delivery, period of performance, price, quantity, or other provision of any contract accomplished by mutual (written) action of the parties to the contract.

(f) “Contractor” means any corporation, partnership, individual, sole proprietorship, joint stock company, joint venture, or any other private legal entity having a procurement contract with a division, department, office or program of the Seminole Nation.

(g) “Cost-Reimbursement Contract” means a contract under which a contractor is reimbursed for costs which are allowable and allocable in accordance with the contract terms and the provisions of this Chapter, and fees (if any fees are applicable).

(h) “Data” means recorded information, regardless of form or characteristic.

(i) “Designee” means an individual acting as the duly authorized representative of any corporation, partnership, sole proprietorship, joint stock company, joint venture, or any other private legal entity acting on behalf of the Contractor. The term “Designee” may also be used for individuals acting on behalf of the Seminole Nation.

(j) “Division, department, office, or program of the Seminole Nation” means any department, commission, council, board, bureau, committee, institution, legislative body, agency, corporation or other establishment of the Seminole Nation General Council.

(k) “Employee” means an individual receiving a salary from a division, department, office, or program of the Seminole Nation, whether elected or not, and any uncompensated individual performing personal services for any division, department, office, or program of the Nation.

(l) “Grant” means the receipt or provision of governmental assistance, whether financial or otherwise, under a program authorized by the Seminole Nation, state or federal law. It does not include an award whose primary purpose is to procure an end product, whether in the form of supplies, services, or constructions; a contract resulting from such an award is not a grant but a procurement contract.

(m) “Invitation for Bids” means all documents, whether attached or incorporated by reference, utilized for soliciting bids.

(n) “May” denotes the permissive.

(o) “Procurement” means the buying, purchasing, renting, leasing, or otherwise acquiring any goods and/or services on behalf of the Seminole Nation. This also includes all functions that pertain to the obtaining of any goods and/or services, including descriptions of requirements, selection and solicitation of sources, preparation and award of contract, and all phases of contract administration.

(p) “Procurement Officer or authorized designee” means any person authorized to enter into, make written determinations regarding, and administer contracts on behalf of the Seminole Nation. The term also includes an authorized representative acting within the limits of authority.

(q) “Proposal” means an offer to perform a contract for the performance of work and labor and/or the delivery of goods sought.

(r) “Responsible bidder or offeror” means any individual, corporation, partnership, sole proprietorship, joint stock company, joint venture, or any other private legal entity who has the capability in all respects to perform fully the contract requirements, and the integrity and reliability which will assure good faith performance.

(s) “Shall” denotes the imperative.

(t) “Small purchase” means the procurement of supplies of services, the aggregate amount of which does not exceed the simplified acquisition threshold established by Federal Acquisition Regulations.

(u) “Supplies” means all property, including but not limited to equipment, materials, printing, insurance, and leases of real property, excluding land or a permanent interest in land.

[HISTORY: Enacted by Ordinance TO-2008-07, April 8, 2008;  
Repealed and Replaced by Ordinance TO-2013-12, July 27, 2013.]

#### Section 804. References to Other Law.

The policies are based on the following as they apply:

(a) 25 C.F.R. 276, Uniform Administrative Requirements for Grants, Part 276.12, Procurement Standards;

(b) 2 CFR 225 Cost Principles for State, Local and Indian Tribal Governments;

(c) 45 CFR 92, Uniform Administrative Requirements for Grants and Cooperative Agreements to State, Local, and Tribal Governments, Part 92.36 Procurement

(d) 48 CFR, Federal Acquisition Regulations System:

(e) Section 7(b) of the Indian Self Determination and Education Assistance Act, Public Law 93-638, 88 Stat. 2205, 35 U.S.C. 450e(b);

(f) The Buy Indian Act 25 U.S.C. 47.

[HISTORY: Enacted by Ordinance TO-2008-07, April 8, 2008;  
Repealed and Replaced by Ordinance TO-2013-12, July 27, 2013.]

#### Section 805. Procurement Management System.

To implement the policies set forth in this Chapter, the Executive Branch of the Seminole Nation shall establish and maintain a Procurement Management System for the Nation. The Principal Chief of the Seminole Nation shall provide overall direction in developing the Procurement Management System and is authorized to prescribe procurement policies and procedures consistent with the policies in this Chapter. The policies and procedures shall be combined in a single document called the Seminole Nation Procurement Manual.

[HISTORY: Enacted by Ordinance TO-2013-12, July 27, 2013.]

#### Section 806. Code of Conduct.

(a) All Personnel involved in the Procurement Process shall abide by a written code of conduct. No Personnel, Officer or Agent of the Seminole Nation will participate in the selection, award, or administration of a contract involving a conflict of interest, whether real or merely apparent.

(b) No employee or elected official of the Tribe shall either solicit or accept gratuities, favors, or anything of monetary value from contractors, potential contractors, or parties to subcontracts. Unsolicited gifts of less than fifty dollars (\$50.00) intrinsic value will not be violations of the Code of Conduct.

(c) When such financial interest in a firm selected is determined, the General Council shall be presented all pertinent information and shall decide whether or not the financial interest is significant or substantial enough that a conflict of interest exists or could exist if the award was made.

[HISTORY: Enacted by Ordinance TO-2008-07, April 8, 2008;  
Repealed and Replaced by Ordinance TO-2013-12, July 27, 2013.]

#### Section 807. Policy Overview.

(a) The Procurement Management System shall include planning and control procedures with a reporting system that will provide accurate, complete, timely and comprehensive information relating to the aspects of the Procurement Process. The Procurement Management System describes procedures necessary for:

- (1) Identifying a need for Procurement.
- (2) Selecting the appropriate means of acquiring supplies, equipment, goods, and services.
- (3) Evaluating proposals and/or quotes provided by independent vendors and/or suppliers of the supplies, equipment, goods, and/or services.
- (4) Selecting the appropriate vendor and/or supplier.

- (5) Monitoring the performance of the vendor and/or supplier;
- (6) Ensuring consistent Procurement practices;
- (7) Increasing public confidence in the procedures followed in public Procurement;
- (8) Ensuring the fair and equitable treatment of all persons who deal with the Procurement system;
- (9) Increasing economy in Procurement activities and to maximize to the fullest extent practicable the purchasing value of funds;
- (10) Providing safeguards for the maintenance of a procurement system of quality and integrity; and
- (11) Fulfilling public policy objectives such as Indian Preference.

(b) Procurement procedures for small purchases, as defined in Section 803(t), should be simplified to the maximum extent feasible to reduce administrative costs and to promote economy and efficiency in contracting.

(c) Procurement transactions shall be made only in accordance with general or specific authorization and executed only by personnel acting within the scope of their authority.

(d) Proposed procurement shall be reviewed in order to avoid unnecessary or duplicative items, and to determine availability of funds needed for the procurement. Consideration shall be given to consolidating or breaking-out procurement to obtain more economical purchases.

(e) Procurement transactions shall be conducted in a manner to provide open and free competition to the maximum extent practical with due regard to other procurement requirements such as Indian preference.

(f) Indian preference may be applied in any procurement award when authorized and shall be applied when required by Federal law.

(g) Solicitations for goods and services shall incorporate a clear and accurate description of the technical requirements for the material, product or service to be procured. Such description shall not, in competitive procurement, contain features which shall unduly restrict competition. When it is impractical or uneconomical to make a clear and accurate description of the technical requirements, a "brand name or equal" description may be used as a means to define performance or other salient requirements of the procurement.

(h) Solicitations shall clearly set forth all requirements which the bidder/offeror must fulfill and all other factors to be used in evaluating bids or proposals.

(i) Procurement awards shall be made only to responsible entities that possess the potential ability to perform successfully under the terms and conditions of a proposed procurement. Consideration shall be given to such matters as Indian ownership, contractor integrity, record of past performance, and financial and technical resources.

(j) Any and all bids may be rejected when it is in the Nation's interest to do so.

(k) No purchase shall waive sovereign immunity of the Seminole Nation without prior approval of the General Council or any other entity delegated to waive sovereign immunity in a limited capacity.

(l) A cost or price analysis shall be made in connection with every procurement action involving federal funds, including contract modification. The method and scope chosen shall vary with the type of procurement action.

[HISTORY: Enacted by Ordinance TO-2008-07, April 8, 2008;  
Repealed and Replaced by Ordinance TO-2013-12, July 27, 2013.]

#### Section 808. Procurement Records.

Procurement records shall be maintained to sufficiently detail the significant history of a given procurement. Records for procurement in excess of the small purchase threshold shall include the following at a minimum:

- (a) the rationale for the method of procurement;
- (b) the selection of contract type;
- (c) the contract selection or rejection; and
- (d) the basis for the contract award.

Appropriate records of small purchase transactions shall also be maintained.

[HISTORY: Enacted by Ordinance TO-2008-07, April 8, 2008;  
Amended Ordinance TO-2009-09, June 6, 2009;  
Repealed and Replaced by Ordinance TO-2013-12, July 27, 2013.]

#### Section 809. Methods of Procurement.

Procurement shall be made by one of the following methods: simplified procurement procedures; sealed bids (formal advertising); competitive proposals; and non-competitive proposals.

(a) Simplified procurement procedures are those relatively simple and informal procurement methods for securing services, supplies, or other property e.g., purchase cards and purchase orders. Simplified procurement procedures shall be established for small purchases, as defined in Section 803(t). Authorized individuals shall make purchases using the simplified method that is most suitable, efficient, and economical based on the circumstances of each acquisition.



(b) Sealed bidding is a method of procurement that employees public solicitation of competitive bids and public opening of bids. For sealed bidding to be feasible the following minimum conditions must be present:

- (1) a complete, adequate, and realistic specification or purchase description is available;
- (2) two or more responsible suppliers are willing and able to compete effectively for the Nation's business; and
- (3) the procurement lends itself to a firm, fixed-price contract, and selection of the successful bidder can appropriately be made on the basis of price.

(c) Competitive Proposals are normally conducted with more than one source submitting an offer, and either a fixed-price or cost-reimbursement type contract is awarded. It is generally used when conditions are not appropriate for the use of sealed bids.

(d) Noncompetitive Proposals shall be used when the award of a contract is not feasible under small purchase, sealed bidding, or competitive proposal procedures. Procurement is made through solicitation from only one source, or after solicitation of a number of sources, it is determined that competition is not adequate. Special steps will be taken to conduct the non-competitive proposals with an Indian-owned business when possible. Circumstances under which a contract may be awarded to noncompetitive proposals shall be limited to the following:

- (1) The item is available from only one responsible source;
- (2) An emergency exists which will not permit a delay which would occur with competitive solicitation;
- (3) When federal funds are involved, the federal agency which approved the grant or contract authorizes noncompetitive proposals;
- (4) After solicitation of a number of sources, competition is determined inadequate; and
- (5) Existing, installed equipment from a previous solicitation must be maintained for uniformity and system usage. (I.E. Computer Systems)

[HISTORY: Enacted by Ordinance TO-2008-07, April 8, 2008;  
Repealed and Replaced by Ordinance TO-2013-12, July 27, 2013.]

#### Section 810. Types of Contracts.

Subject to the limitations of this Chapter, any type of contract which will promote the best interests of the Seminole Nation may be utilized. However, the Nation will not use a "cost plus a percentage of cost contract", which is also prohibited by Federal Procurement Regulations.

[HISTORY: Enacted by Ordinance TO-2008-07, April 8, 2008;  
Repealed and Replaced by Ordinance TO-2013-12, July 27, 2013.]

#### Section 811. Multi-Term Contracts.

Unless otherwise provided by law, a contract may be entered into for any period of time deemed to be in the best interests of the Seminole Nation, provided the term of the contract and conditions of renewal or extension, if any, are included in the solicitation and funds are available for the first fiscal period at the time of contracting. Payment and performance obligations for succeeding fiscal periods shall be subject to the availability and appropriation of funds for completion of the contract. Contractual agreements lasting two (2) or more years must be initiated by the responsible office and approved by the Executive Department.

[HISTORY: Enacted by Ordinance TO-2008-07, April 8, 2008;  
Repealed and Replaced by Ordinance TO-2013-12, July 27, 2013.]

#### Section 812. Required Contract Provisions.

The following provisions shall be included in all contracts and subcontracts when federal funds are involved:

- (a) In contracts other than small purchases, provisions or conditions which allow for administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for appropriate sanctions and penalties.
- (b) Provision for termination by the Tribe of all contracts in excess of ten thousand dollars (\$10,000.00) including a description of conditions under which the contract may be terminated, the manner by which it will be terminated and the basis for settlement.
- (c) Requiring compliance with all applicable Federal laws, regulations, and Executive Orders.
- (d) Notice that matters regarding rights to inventions and materials generated under research, exploratory, or experimental contracts are subject to regulations issued by the federal agencies involved, and the Nation.
- (e) Pertinent records of any contractor shall be made available to the federal agencies involved and to the Nation for all negotiated contracts, and that all contractors shall maintain all required records for three (3) years after final payments and audits.

[HISTORY: Enacted by Ordinance TO-2008-07, April 8, 2008;  
Repealed and Replaced by Ordinance TO-2013-12, July 27, 2013.]

#### Section 813. Commercial/Construction Procurement.

- (a) Provisions for Bid Security – Bid security shall be required for all competitive sealed bidding for construction contracts. Bid security shall be a bidder's bond provided by a surety company authorized to do business within the State of Oklahoma or a cashier's check.

(b) Provisions for Non-Compliance with Bid Security Requirements when the invitation for bids requires a bid security, noncompliance with that requirement will result in automatic rejection of the bid.

[HISTORY: Enacted by Ordinance TO-2008-07, April 8, 2008;  
Repealed and Replaced by Ordinance TO-2013-12, July 27, 2013.]

#### Section 814. Contract Performance and Payment Bonds-Construction Contracts.

When a construction contract is awarded, the following bonds or security shall be delivered to the Seminole Nation and shall become binding on the parties upon contract execution:

- (a) Performance Bond in the full amount of the contract price;
- (b) Payment Bond for payment of the labor and materials used in construction in the full amount of the contract price; and
- (c) One (1) year Maintenance Bond in the full amount of the contract price.

The Nation may require additional performance and payment bond protection if the contract price is increased

[HISTORY: Enacted by Ordinance TO-2008-07, April 8, 2008;  
Amended by Ordinance TO-2013-12, July 27, 2013.]

#### Section 815. Construction Contract Clauses.

- (a) At a minimum, all construction contracts shall include clauses providing for:
  - (1) Adjustments in prices;
  - (2) Contract modification;
  - (3) Contractor inspection requirements.
  - (4) Insurance;
  - (5) Permits and responsibilities;
  - (6) Time of performance
  - (7) Termination of the contract;
  - (8) Lien releases;
  - (9) Liquidated damages; and
  - (10) Governing law.

(b) Whenever a construction contract is funded by annual appropriations and is to extend beyond the initial fiscal year, a clause providing that the Seminole Nation's obligation for contract performance is contingent upon the availability and appropriation of funds for the next fiscal year shall be inserted in the construction contract.

(c) When federal funds are used for construction, additional contract provisions required by applicable federal law or regulation shall also be included in Seminole Nation construction contracts.

[HISTORY: Enacted by Ordinance TO-2008-07, April 8, 2008;  
Repealed and Replaced by Ordinance TO-2013-12, July 27, 2013.]

#### Section 816. Contract Administration.

A system for contract administration shall be maintained to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts. Contractor performance shall be evaluated.

[HISTORY: Enacted by Ordinance TO-2008-07, April 8, 2008;  
Repealed and Replaced by Ordinance TO-2013-12, July 27, 2013.]

#### Section 817. Right to Audit Records.

(a) The Seminole Nation at a reasonable time and place may audit the books and records of any vendor who has submitted cost and/or pricing data to the extent that such books and records relates to an increase or decrease in a contract, change order or contract modification for which cost and/or pricing data is required. Such vendor shall maintain such books and records for a period of not less than three (3) years from the date of final payment under the contract, unless a shorter period is otherwise authorized in writing.

(b) The Seminole Nation shall be entitled to audit the books and records of a contractor or subcontractor under any negotiated contract or subcontract other than a firm fixed-priced contract, to the extent these documents relate to the performance of such contract or subcontract. Such documents shall be maintained by the contractor and/or subcontractor for a period of not less than five (5) years from the date of final payment under the contract, unless a shorter period is otherwise authorized in writing.

[HISTORY: Enacted by Ordinance TO-2008-07, April 8, 2008;  
Repealed and Replaced by Ordinance TO-2013-12, July 27, 2013.]

#### Section 818. Legal and Contractual Remedies in Bid Solicitations and Awards.

##### (a) Resolution of Protested Bid Solicitations and Awards

- (1) Right to Protest – Any actual or prospective bidder, offeror or contractor who is aggrieved in connection with the solicitation or award of a contract may file a protest.

- (2) Any protests, disputes or claims regarding a solicitation must be presented in writing to the Seminole Nation Appeals Board (“Appeals Board”) within ten (10) days of the bid opening. Any protest, dispute or claim regarding the award of any contract must be submitted in writing within thirty (30) calendar days of the award to the Appeals Board. The Appeals Board will have thirty (30) days to respond to the protest, dispute, or claim.
  - (3) It is the Seminole Nation’s policy to resolve any protests, disputes or claims by mutual agreement, keeping in mind the best interests of the Seminole Nation.
  - (4) Authority to Resolve Protests – the Appeals Board is authorized, prior to the commencement of an action in court concerning controversies between the Nation and a contractor which arises under or by virtue of a contract between them, to settle and resolve, with the approval of the Nation’s Attorney General and under the direction of the Executive Office, any such controversy.
  - (5) Decision – If the protest is not resolved by mutual agreement, the Appeals Board shall promptly issue a decision in writing. The written decision shall:
    - (A) State the reasons for the action(s) taken; and
    - (B) Inform the protestant of their right to administrative review.
  - (6) Notice – A written copy of the decision shall be mailed or otherwise furnished immediately to the protestant and any other party intervening.
  - (7) Stay of Procurement – In the event of a timely protest, the Seminole Nation shall not proceed further with the solicitation or with the award of the contract until a written determination is provided to the protestant. The only exception being that the award of the contract must be made without delay due to the necessity of protecting substantial interests of the Seminole Nation.
- (b) Authority to Debar or Suspend
- (1) After reasonable notice to the person involved and reasonable opportunity for that person to be heard, the Seminole Nation may suspend a person from consideration for award of contracts if the Nation determines that there is probable cause to believe that such person has engaged in any activity which might lead to debarment.
  - (2) The suspension shall be for a period not exceeding five (5) years.
- (c) Appeal to the Tribal Court

- (1) The Seminole Nation Tribal Court shall have the jurisdiction to hear and decide appeals of decisions from this Chapter.
- (2) Time Limit – The aggrieved party shall file his or her written appeal within twenty (20) days of the receipt of a decision.

[HISTORY: Enacted by Ordinance TO-2008-07, April 8, 2008;  
Repealed and Replaced by Ordinance TO-2013-12, July 27, 2013.]

#### Section 819. Compliance with Federal Regulations.

Where procurement involves the expenditure of federal assistance or contract funds, the Seminole Nation shall comply with such federal law and authorized regulations which are mandatorily applicable and which are not presently reflected in this Chapter.

[HISTORY: Enacted by Ordinance TO-2008-07, April 8, 2008;  
Repealed and Replaced by Ordinance TO-2013-12, July 27, 2013.]

#### Section 820. Indian Preference.

Indian organizations and Indian-owned economic enterprises shall have the maximum practicable opportunity to participate in performing contracts awarded by the Seminole Nation.

Indian Preference requirements and applicability in contracting shall be in accordance with the provisions of Title 11, Chapter 4, Seminole Nation Employment Rights, and with applicable Federal law and regulations.

Indian preference may also be applied in contract awards which are below the minimum threshold for mandatory compliance, but which offer substantial opportunities for Indian employment, training or subcontracting.

[HISTORY: Enacted by Ordinance TO-2009-09, June 6, 2009;  
Repealed and Replaced by Ordinance TO-2013-12, July 27, 2013.]

#### Section 821. Repealed.

[HISTORY: Enacted by Ordinance TO-2008-07, April 8, 2008  
Repealed by Ordinance TO-2013-12, July 27, 2013.]

#### Section 823. Repealed.

[HISTORY: Enacted by Ordinance TO-2008-07, April 8, 2008  
Repealed by Ordinance TO-2013-12, July 27, 2013.]

#### Section 824. Repealed.

[HISTORY: Enacted by Ordinance TO-2008-07, April 8, 2008  
Repealed by Ordinance TO-2013-12, July 27, 2013.]

Section 825. Repealed.

[HISTORY: Enacted by Ordinance TO-2008-07, April 8, 2008  
Repealed by Ordinance TO-2013-12, July 27, 2013.]

Section 826. Repealed.

[HISTORY: Enacted by Ordinance TO-2008-07, April 8, 2008  
Repealed by Ordinance TO-2013-12, July 27, 2013.]

## CHAPTER NINE PROPERTY MANAGEMENT POLICY

### Section 901. Purpose.

The purpose of this Chapter is to establish policies for the management, use and disposal of all property and goods in the possession of the Seminole Nation of Oklahoma. These general policies set forth standards and provide overall direction for the development of a Property Management System for the Seminole Nation.

[HISTORY: Enacted by Ordinance No. TO-2008-10, April 8, 2008;  
Repealed and Replaced by Ordinance No. TO-2013-13, July 27, 2013]

### Section 902. Applicability.

This Chapter applies to all property owned or purchased by the Seminole Nation with Tribal funds. It also applies to all property furnished or transferred to the Nation by Federal agencies for use under contracts/grants or acquired with contract/grant funds.

Every entity of the Seminole Nation shall be covered by this policy except for business enterprises established under Title 8 of the Seminole Nation Code of Laws.

[HISTORY: Enacted by Ordinance No. TO-2008-10, April 8, 2008;  
Repealed and Replaced by Ordinance No. TO-2013-13, July 27, 2013.]

### Section 903. References to Other Law.

The policies are based on the following as they apply:

- (a) Constitution of the Seminole Nation of Oklahoma;
- (b) 25 CFR 276, Uniform Administrative Requirements for Grants, Part 276.11, Property Management Standards;
- (c) 45 CFR 92, Uniform Administrative Requirements for Grants and Cooperative Agreements to State, Local, and Tribal Governments, Part 92.31, Real Property and Part 92.32, Equipment; and
- (d) Public Law 93-638 “Indian Self Determination and Education Assistance Act”, as amended.

[HISTORY: Enacted by Ordinance No. TO-2008-10, April 8, 2008;  
Repealed and Replaced by Ordinance No. TO-2013-13, July 27, 2013.]

### Section 904. Definitions.

- (a) “Accountable Property” means Tribal, Federal government, contract or grant funded equipment and related personal property that is being controlled for financial security,



protection, and regulatory purposes. This includes capital assets, sensitive property, noncapital controlled property, and property on loan from others.

(b) “Capital Asset” means a tangible or intangible asset that is used in operations, that has an initial useful life of more than one year, and meets the Nation’s capitalization policy. Capital assets include, but are not limited to, land, land improvements, buildings, building improvements, equipment, works of art and historical treasures, infrastructure, and intangible property such as copyrights and patents.

(c) “Disposition” means transfer, sale, disposal, removal from service, loss, or theft.

(d) “Excess Property” means property under the control of any department/program that is no longer required or needed for the discharge of the department/program’s responsibilities.

(e) “Equipment” means an article of tangible, nonexpendable, personal property having a useful life of more than one year and an acquisition cost of five thousand dollars (\$5,000.00) or more per unit.

(f) “Intangible Property” means property that lacks physical substance, is nonfinancial in nature, and has a useful life of more than one year. Intangible property includes, but is not limited to, rights of way, easements, software, copyrights and patents.

(g) “Lost Property” means property missing as a result of storms, accidents, or other circumstances beyond human control when there is no reason to suspect theft.

(h) “Non-expendable personal property” means personal property having a useful life of more than one year and an acquisition cost of five hundred dollars (\$500.00) or more per unit. The property can be complete in itself or a major component of another item of property.

(i) “Personal Property” means property of any kind except real property. Personal property includes equipment, supplies, and intangible property.

(j) “Physical Inventory” means the process of physically accounting for and verifying the identity, location, and status of accountable property.

(k) “Property Custodian” means an individual assigned responsibility for managing and monitoring the use of all accountable property and equipment assigned to or purchased by an individual department or program.

(l) “Real property” means land and things permanently attached to the land such as trees, buildings, stationary mobile homes, crops, and all interests in the property.

(m) “Salvage” means property that has been inspected and determined to have some value beyond its basic material content but is in such condition that it has no reasonable or cost effective prospect of continued use as originally intended.

(n) “Scrap” means property that has been inspected and determined to have no value beyond its basic material content.

(o) “Sensitive Property” means items of property, regardless of value, that require special control and accountability because they are susceptible to theft, misuse, or pose a risk to public safety. Firearms, computer equipment, tools, non-disposable office equipment, and other easily saleable property are considered sensitive property.

(p) “Surplus Property” means excess property that is not required for the needs of any Tribal program, department, or entity.

[HISTORY: Enacted by Ordinance No. TO-2008-10, April 8, 2008  
Repealed and Replaced by Ordinance No. TO-2013-13, July 27, 2013.]

#### Section 905. Property Management System.

To implement the policies set forth in this Chapter, the Executive Branch of the Seminole Nation shall establish and maintain a Property Management System for the Nation. The Principal Chief of the Seminole Nation shall provide overall direction in developing the Property Management System and is authorized to prescribe policies and procedures consistent with the policies in this Chapter. The policies and procedures shall be combined in a single document called the Seminole Nation Property Management Manual.

[HISTORY: Enacted by Ordinance No. TO-2008-10, April 8, 2008  
Repealed and Replaced by Ordinance No. TO-2013-13, July 27, 2013.]

#### Section 906. Policy Overview.

(a) The Property Management System shall ensure control, accountability, maintenance, optimum use, and authorized disposition of all property in the custody of the Seminole Nation. Policies and procedures for the control, protection, use, maintenance, assessment, and disposal of property shall be established and implemented. These policies and procedures shall include provisions to:

(1) Ensure uniformity in the treatment of personal property in the possession of the Seminole Nation.

(2) Maintain detailed property records that account separately for each individual capital asset.

(3) Establish a control system with adequate safeguards to prevent loss, damage, or theft to the property. Any loss, damage, or theft of nonexpendable property shall be promptly investigated and fully documented.

(4) Ensure that adequate control is maintained over items that require special attention because they are sensitive for one or more of the following reasons: legal or contractual provisions; pose a risk to public safety; or, are susceptible to theft.

(5) Conduct a physical inventory of property and reconcile the results with the property records at least once every two years to verify the existence, current physical condition, and continued need for the property.

(6) Maintain adequate insurance coverage to insure property against potential casualties or loss.

(7) Implement adequate maintenance procedures to keep the property in good condition.

(8) Ensure capital asset disposals, such as sales or retirements, are properly authorized and in accordance with established criteria.

(9) Ensure removal of sensitive or classified information from property prior to disposal.

(b) The management and disposition of property acquired with Federal awards or furnished by the Federal government shall be in compliance with applicable Federal law and regulations.

[HISTORY: Enacted by Ordinance No. TO-2008-10, April 8, 2008  
Repealed and Replaced by Ordinance No. TO-2013-13, July 27, 2013.]

#### Section 907. Property Records.

(a) Capital assets shall be documented in detailed property records that account separately for each individual asset. At a minimum, property records shall include a description of the property, who holds title, acquisition date and cost, percentage of Federal funds used in the purchase of the property (if any), location, condition of the property, and ultimate disposition data. Property records for depreciable capital assets shall include information regarding estimated useful life, estimated salvage value, annual depreciation and accumulated depreciation.

(b) Property records for equipment shall also include a serial number or tribal identification number.

(c) Property records for sensitive property, as defined in Section 903 (o), that does not meet the Nation's capitalization threshold shall include a description of the property, acquisition date and cost, identifying information such as a serial number or tribal identification number, location, and ultimate disposition data. Property Custodians shall be responsible for maintaining accurate and timely records that document the assignment of sensitive property to an individual.

(d) Reclassification of property to excess property shall be properly documented in property records.

(e) Procedures shall be established for maintaining property records on a timely basis. To the maximum extent practicable, property records shall be maintained in electronic format.

- (f) Access to property records shall be restricted to authorized personnel.

[HISTORY: Enacted by Ordinance No. TO-2008-10, April 8, 2008;  
Repealed and Replaced by Ordinance No. TO-2013-13, July 27, 2013.]

#### Section 908. Identifying, Tagging and Marking of Property.

(a) Property and equipment will be tagged and marked for identification. Items that are not physically conducive to tagging, such as small tools, shall be engraved and identified as property of the Seminole Nation of Oklahoma.

(b) All sensitive personal property, as defined in Section 903 (o), shall be tagged or marked.

[HISTORY: Enacted by Ordinance No. TO-2008-10, April 8, 2008;  
Repealed and Replaced by Ordinance No. TO-2013-13, July 27, 2013.]

#### Section 909. Sensitive Property.

Specific policies and procedures for identifying and controlling sensitive property, as defined in Section 903 (o), shall be established. At a minimum, these policies and procedures shall include provisions to:

- (a) Identify items that are considered sensitive property;
- (b) Assign control responsibility at the department/program level;
- (c) Maintain accurate and timely records of individuals who have sensitive items under their control;
- (d) Control receipt, storage, issuance, use and return of sensitive items;
- (e) Ensure that sensitive items, or areas where they are located, are secure;
- (f) Ensure that all sensitive items issued to employees are returned upon employee termination
- (g) Designate who is authorized to reclassify property from sensitive property status.

It shall be the responsibility of the individual having custody of sensitive property to assure that the property is safeguarded from loss or theft and used only for official purposes.

[HISTORY: Enacted by Ordinance No. TO-2008-10, April 8, 2008;  
Repealed and Replaced by Ordinance No. TO-2013-13, July 27, 2013.]

#### Section 910. Physical Inventories.

(a) At the close of each fiscal year, every individual assigned responsibility for items of sensitive property shall prepare a report that provides a complete list of those items, along

with an explanation of changes from the previous year. The list shall be made available for inspection and verification.

(b) Physical inventories of all capital assets shall be taken at least every two years and the results reconciled with the property records to verify the existence, current use, physical condition, and continued need for the property.

(c) Appropriate controls over inventory procedures shall be established to ensure the validity and accuracy of the information.

(d) The results of the inventory shall be reported to appropriate management personnel. Differences between the physical inventory and property records shall be investigated and resolved.

[HISTORY: Enacted by Ordinance No. TO-2008-10, April 8, 2008;  
Repealed and Replaced by Ordinance No. TO-2013-13, July 27, 2013.]

#### Section 911. Maintenance.

(a) Maintenance procedures for providing the degree of care necessary to obtain quality performance or service and to ensure the optimum useful life of property shall be established and implemented.

(b) A preventive maintenance program for all motor vehicles owned by the Nation shall be developed and implemented.

(c) Government Services Administration ("GSA") will direct preventive maintenance of GSA leased vehicles. No repair or maintenance should be performed on a GSA vehicle without prior authorization from GSA.

(d) Capital assets critical to effective service delivery shall be identified to help ensure appropriate resource allocation for maintenance of these assets.

(e) Condition/functional performance standards shall be established to:

(1) Provide a basis for planning and budgeting for capital asset maintenance and repair; and

(2) Determine when maintenance/repair is no longer feasible or warranted and property should be replaced or retired.

[HISTORY: Enacted by Ordinance No. TO-2008-10, April 8, 2008;  
Repealed and Replaced by Ordinance No. TO-2013-13, July 27, 2013.]

#### Section 912. Lost, Stolen, Damaged or Missing Property.

Property Custodians shall immediately report any lost, stolen, damaged, or missing property. All property losses shall be investigated promptly. The result of the investigation shall be

documented and reviewed by appropriate management personnel. The individual responsible for the property may be held personally responsible for any missing or damaged property assigned to them dependent upon actual circumstances surrounding the loss. If investigation reveals the loss was willful or due to negligence, the individual shall reimburse the Nation for the replacement value of the property.

[HISTORY: Enacted by Ordinance No. TO-2008-10, April 8, 2008;  
Repealed and Replaced by Ordinance No. TO-2013-13, July 27, 2013.]

#### Section 913. Loaning or Borrowing Tribal Property.

(a) Property owned by the Seminole Nation may be loaned outside of the Nation with the prior approval of the Executive Department or an individual designated by the Executive Department. All requests to loan or borrow shall be submitted in writing for proper action. The loaning of the Nation's property must comply with contractual and Federal or Tribal regulatory requirements. All property loaned by the Nation must be returned in the same condition in which it was loaned. The borrower of the property will be liable for any damages up to and including replacement cost of the property. The borrower shall report any loss or damage immediately.

(b) Inter or intra departmental loans of property and equipment are permitted with proper authorization.

[HISTORY: Enacted by Ordinance No. TO-2013-13, July 27, 2013.]

#### Section 914. Excess Property Disposal.

(a) All excess real property of the Seminole Nation shall be disposed of by the General Council pursuant to the Constitution and applicable law.

(b) Disposition of personal property that is no longer required or needed for its original acquisition intent (excess personal property) shall be conducted to:

- (1) Maximize reutilization to minimize expenditures for the purchase of new property, when practicable;
- (2) Obtain the optimum monetary return; and
- (3) Reduce management and inventory costs by appropriate use of the abandonment/destruction authority to dispose of unneeded personal property that has no further value to the Nation and no resale value.

(c) Disposition of personal property shall be properly authorized and in accordance with established criteria.

(d) Excess personal property that is no longer required for the needs of any Tribal program, department, or entity, but has utility or monetary value, shall be declared surplus property and shall become eligible for donation or sale.

(e) Sales of excess personal property shall be conducted in accordance with Section 915 Exchange or Sale of Personal Property.

(f) Procedures for identifying, reporting, managing, and disposing of excess personal property shall be developed and implemented.

[HISTORY: Enacted by Ordinance No. TO-2008-10, April 8, 2008;  
Repealed and Replaced by Ordinance No. TO-2013-13, July 27, 2013.]

#### Section 915. Exchange or Sale of Personal Property.

Occasionally, it may be in the best interest of the Nation to sell or exchange personal property. The following guidelines apply to the sale or exchange of the Nation's personal property.

(a) Sales procedures shall provide for competition to the extent practicable and result in the highest possible return.

(b) Salvage or Scrap property, as defined in Sections 903(m) and 903 (n), may be sold using procedures that result in the best economical sales return.

(c) If property was purchased with federal funds or provided by a federal agency, approval must be received from the agency prior to sale or exchange. Disposition of such property shall be in accordance with federal requirements.

(d) Proceeds from the sale of excess property acquired with Tribal or nonfederal funds shall be returned to the program or department that made the original purchase, if known at the time of the sale. If ownership is unknown at the time of the sale, the proceeds of the sale will be placed in the General Fund for future appropriation by the General Council.

(e) The Nation's Executive Department shall approve all sales or exchanges of personal property.

[HISTORY: Enacted by Ordinance No. TO-2008-10, April 8, 2008;  
Repealed and Replaced by Ordinance No. TO-2013-13, July 27, 2013.]

#### Section 916. Abandonment/Destruction of Property.

(a) Property may be destroyed if the property poses a danger to the general public because of health or safety reasons.

(b) Personal property may be abandoned or destroyed if a written determination has been made by an authorized official that the property has no further value to the Nation and has neither utility nor monetary value.

(c) In lieu of abandonment or destruction, personal property that does not constitute a danger to public health or welfare may be recycled or donated.

(d) Abandonment or destruction of property shall be approved by the Executive Department.

(e) Records of property abandoned or destroyed shall be maintained for a minimum of three (3) years.

[HISTORY: Enacted by Ordinance No. TO-2008-10, April 8, 2008;  
Repealed and Replaced by Ordinance No. TO-2013-13, July 27, 2013.]

Section 917. Inspection Tours.

(a) Property management inspection tours shall be conducted at least once every two years to ensure maximum utilization of property. Property not being fully utilized shall be identified and considered for reassignment, excess declaration, or disposal.

(b) Records shall be kept for each tour including date of tour, participants, areas covered, and findings. Any recommendations as a result of the tour shall be forwarded to the appropriate parties. Follow-up will be conducted as necessary to ensure implementation of recommendations.

[HISTORY: Enacted by Ordinance No. TO-2008-10, April 8, 2008;  
Repealed and Replaced by Ordinance No. TO-2013-13, July 27, 2013.]

Section 918. Repealed.

[HISTORY: Enacted by Ordinance No. TO-2008-10, April 8, 2008;  
Repealed by Ordinance No. TO-2013-13, July 27, 2013.]

Section 919. Repealed.

[HISTORY: Enacted by Ordinance No. TO-2008-10, April 8, 2008;  
Repealed by Ordinance No. TO-2013-13, July 27, 2013.]

Section 920. Repealed.

[HISTORY: Enacted by Ordinance No. TO-2008-10, April 8, 2008;  
Repealed by Ordinance No. TO-2013-13, July 27, 2013.]

Section 921. Repealed.

[HISTORY: Enacted by Ordinance No. TO-2008-10, April 8, 2008;  
Repealed by Ordinance No. TO-2013-13, July 27, 2013.]